

NOTE: This order is nonprecedential.

**United States Court of Appeals  
for the Federal Circuit**

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**MATTHEW CHRISTENSEN, KATHERINE KAESS  
CHRISTENSEN,**  
*Plaintiffs-Appellees*

**v.**

**UNITED STATES,**  
*Defendant-Appellant*

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2024-1284

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Appeal from the United States Court of Federal Claims  
in No. 1:20-cv-00935-MBH, Senior Judge Marian Blank  
Horn.

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**PAUL BRUYEA,**  
*Plaintiff-Appellee*

**v.**

**UNITED STATES,**  
*Defendant-Appellant*

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2025-1563

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Appeal from the United States Court of Federal Claims  
in No. 1:23-cv-00766-MHS, Judge Matthew H. Solomson.

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**ON MOTION**

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Before WALLACH, *Circuit Judge*.

**O R D E R**

Appellees move unopposed to designate the above-captioned appeals as companion cases, noting “each case involves the sole legal issue of whether a foreign tax credit is allowed to offset the net investment income tax under the applicable bilateral treaty.” Mots. at 5.

Upon consideration thereof,

IT IS ORDERED THAT:

The motions are granted. The above cases shall be treated as companion cases and assigned to the same merits panel.

FOR THE COURT



Jarrett B. Perlow  
Clerk of Court

April 15, 2025

Date